

**United States Bankruptcy Court  
Eastern District of Michigan  
Southern Division at Detroit**

In Re: **Edward L. Parker**

Debtor.

Case No. 16-42481-PJS

Chapter 13

Honorable **Phillip J. Shefferly**

**MOTION FOR ORDER**

**ALLOWING INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM**

The above captioned Debtor, by and through Debtor's undersigned attorneys, hereby moves this Honorable Court for entry of an Order Allowing the Internal Revenue Service to file a late Proof of Claim herein, and in support of this Motion submits as follows:

1. The Debtor filed his above captioned Chapter 13 case herein on February 24, 2016.
2. Due to a clerical error the Internal Revenue Service ("IRS") and related notice parties were inadvertently not listed on the original mailing matrix herein, and as a result did not receive notice of the filing of this case, and have otherwise not received any notice of the pendency of this Chapter 13 case Bankruptcy case until Debtor's undersigned attorneys amended Debtor's schedules and notified IRS on May 19, 2020.
3. Debtor is indebted to the IRS for the 2012 tax year in the approximate amount of \$10,689.27, plus interest from December 9, 2019.
4. The original deadline for the IRS to file a proof of claim herein was approximately August 22, 2016, and Debtor's Chapter 13 Plan was confirmed on approximately December 12, 2016.
5. Not allow the IRS a reasonable period of time to file a Proof of Claim herein would be manifestly unjust, and based on the complete lack of notice good cause exists for the relief requested herein.

**WHEREFORE**, Debtor prays that this Honorable Court enter an Order Allowing the Internal Revenue Service to file a late Proof of Claim in accordance with and within sixty(60) days after the entry of the proposed Order attached hereto as "EXHIBIT 1".

*/s/ Samuel G. Firebaugh*

Dated: June 22, 2020

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**Samuel G. Firebaugh (P-34276)  
Roberta W. Andrews (P-54001)  
Firebaugh & Andrews, P.L.L.C.  
Attorney(s) for Debtor(s)  
38545 Ford Road, Suite 104  
Westland, MI 48185  
(734) 722-2999  
FirebaughAndrews@comcast.net**

**United States Bankruptcy Court  
Eastern District of Michigan  
Southern Division at Detroit**

In Re: **Edward L. Parker**

Debtor.

Case No. 16-42481-PJS

Chapter 13

Honorable **Phillip J. Shefferly**

**ORDER**

**ALLOWING INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM**

The above captioned Debtor, by and through Debtor's undersigned attorneys, having filed a Motion for Entry of Order Allowing Internal Revenue Service to File Late Proof of Claim, and it appearing based on the allegations in the Motion that due to a clerical error the Internal Revenue Service did not receive proper or timely notice of the pendency of this Chapter 13 Bankruptcy, and that good cause exists to allow the Internal Revenue Service to file a late Proof of Claim herein, **NOW THEREFORE:**

**IT IS HEREBY ORDERED** that the Internal Revenue Service shall be allowed to file a Proof of Claim herein no later than sixty(60) days after the entry of this Order;

**IT IS HEREBY FURTHER ORDERED** that if the Internal Revenue Service files a Proof of Claim herein within sixty(60) after the entry of this Order, then such Proof of Claim shall be deemed timely filed.

"EXHIBIT 1"

**UNITED STATES BANKRUPTCY COURT  
Eastern District of Michigan**

In Re: **Edward L. Parker**

Case No. 16-42481-PJS  
Chapter 13  
Judge **Phillip J. Shefferly**

**Debtor(s).**

Address: 26667 Monticello Street, Inkster, MI 48141  
Last four digits of Social Security Number(s): xxx-xx-4420

**NOTICE OF MOTION FOR ORDER ALLOWING  
INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM**

Debtor(s) have filed papers with the Court requesting that an Order be entered allowing Internal Revenue Service to file late Proof of Claim.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the Court to grant the Motion for Order Allowing Internal Revenue Service to file late Proof of Claim, or if you want the court to consider your views on the Motion, within fourteen (14) days, you or your attorney must:

1. File with the Court a written response or answer, explaining your position at: \*

**United States Bankruptcy Court**  
211 West Fort Street, Suite 2100  
Detroit, Michigan 48226

If you mail your response to the Court for filing, you must mail it early enough so that the Court will **receive** it on or before the date stated above.

You must also mail a copy to: Firebaugh & Andrews, P.L.L.C.  
38545 Ford Road, Suite 104  
Westland, Michigan 48185

2. If a response or answer is timely filed and served, the clerk will schedule a hearing on the Motion and you will be served with a notice of the date, time and location of the hearing.

**If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the motion or objection and may enter an order granting that relief.**

Date: June 30, 2020

/s/ *Samuel G. Firebaugh*

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**Samuel G. Firebaugh (P-34276)**  
**Firebaugh & Andrews, P.L.L.C.**  
**Attorneys for Debtor(s)**  
**38545 Ford Road, Suite 104**  
**Westland, MI 48185**  
**(734) 722-2999**  
**firebaughandrews@comcast.net**

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\* Response or answer must comply with F.R. Civ. P. 8(b), (c) and (e)

**United States Bankruptcy Court  
Eastern District of Michigan  
Southern Division at Detroit**

In Re: **Edward L. Parker**

Debtor(s).

Case No. 16-42481-PJS  
Chapter 13  
Judge **Phillip J. Shefferly**

**PROOF OF SERVICE**

I, the undersigned, certify under penalty of perjury that on June 30, 2020, I served copies of the following document(s) filed in the above captioned case:

1. **MOTION FOR ORDER ALLOWING INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM** (dated: June 22, 2020), together with all exhibits and attachments, if any;
2. **NOTICE MOTION FOR ORDER ALLOWING INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM**

upon all those parties specified on the matrix list attached hereto, at the addresses specified for said parties on such matrix list, all by first class mail with fully prepaid postage affixed.

Dated: June 30, 2020

*/s/ Stephanie A. Best*

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**Stephanie A. Best, Legal Assistant  
Firebaugh & Andrews, P.L.L.C.  
Attorney(s) for Debtor(s)  
38545 Ford Road, Suite 104  
Westland, MI 48185  
(734) 722-2999**

Label Matrix for local noticing  
0645-2  
Case 16-42481-pjs  
Eastern District of Michigan  
Detroit  
Tue Jun 30 11:23:01 EDT 2020

Roberta W. Andrews  
38545 Ford Rd.  
Suite 104  
Westland, MI 48185-7901

Capital One Bank (USA), N.A.  
PO Box 71083  
Charlotte, NC 28272-1083

City of Inkster - City Treasurer  
26215 Trowbridge Street  
Inkster, MI 48141-2479

DTE Energy  
attn: Bankruptcy Department  
One Energy Plaza  
2160 WCB  
Detroit, MI 48226-1279

Echo Management Services  
P.O. Box 160  
Warren, MI 48090-0160

Marcy J. Ford  
31440 Northwestern Highway  
Suite 200  
Farmington Hills, MI 48334-5422

IC Systems, Inc.  
P.O. Box 64378  
Saint Paul, MN 55164-0378

Michigan Department of Treasury  
Bankruptcy Unit  
PO Box 30168  
Lansing, MI 48909  
5 48909-7668

Ocwen Loan Servicing, LLC  
P.O. Box 24737  
West Palm Beach, FL 33416-4737

21st Century Insurance  
3 Beaver Valley Road  
Wilmington, DE 19803-1125

Canton Asthma & Allergy  
1600 South Canton Center Road  
Canton, MI 48188-0004

Krispen S. Carroll  
719 Griswold  
Suite 1100  
Detroit, MI 48226-3314

City of Inkster - Water and Sewer  
26215 Trowbridge Street  
Inkster, MI 48141-1800

Department of Education/Nelnet  
3015 Parker Road, Suite 400  
Aurora, CO 80014-2904

Samuel Firebaugh  
38545 Ford Road  
Suite 104  
Westland, MI 48185-7901

Moe Freedman  
3030 W. Grand Blvd.  
Ste. 10-200  
Detroit, MI 48202-6030

Internal Revenue Service  
Centralized Insolvency Operations  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Nutribullet LLC  
c/o Allied Collection Services  
8550 Balboa Blvd, Suite 323  
Northridge, CA 91325-3562

Ocwen Loan Servicing, LLC  
P.O. Box 24738  
West Palm Beach, FL 33416-4738

Allied Collection Services  
8550 Balboa Boulevard, Suite 323  
Northridge, CA 91325-5806

Capital One  
attn: Bankruptcy Department  
P.O. Box 30285  
Salt Lake City, UT 84130-0285

City of Detroit  
Parking Violations Bureau  
P.O. Box 2549  
Detroit, MI 48231-2549

Clinical Associates Cardiovascular  
8080 Grand River Avenue, Suite 300  
Farmington, MI 48336

Direct Loan Servicing Center  
P.O. Box 5609  
Greenville, TX 75403-5609

First Federal Credit Control, Inc.  
24700 Chagrin Blvd Suite 205  
Beachwood, OH 44122-5662

Garden City Hospital  
attn: Patient Accounts  
6245 Inkster Road  
Garden City, MI 48135-4001

Michael S. Finn, Ph.D., P.C.  
23975 Novi Road #103  
Novi, MI 48375-2459

Oakwood Hospital  
P.O. Box 48458  
Oak Park, MI 48237-6058

Paramount Recovery Systems  
111 E. Center Street  
Lorena, TX 76655-9651

Edward L. Parker  
26667 Monticello Street  
Inkster, MI 48141-1258

Professional Account Management, LLC  
Specializing in Receivables Management  
P.O. Box 2549  
Detroit, MI 48231-2549

Quantum3 Group LLC as agent for  
CF Medical LLC  
PO Box 788  
Kirkland, WA 98083-0788

Quantum3 Group LLC as agent for  
CP Medical LLC  
PO Box 788  
Kirkland, WA 98083-0788

Royal Dentistry PLLC  
24718 Michigan Avenue  
Dearborn, MI 48124-1750

(p)RUSSELL COLLECTION AGENCY  
PO BOX 7009  
FLINT MI 48507-0009

Santander Consumer USA  
attn: Bankruptcy Department  
P.O. Box 560284  
Dallas, TX 75356-0284

Second Round  
1330 Wonder World Drive, Suite 104  
San Marcos, TX 78666-7567

Skelly & Zager, D.D.S., P.C.  
32788 Five Mile Road  
Livonia, MI 48154-6002

Southgate Radiology  
P.O. Box 371863  
Pittsburgh, PA 15250-7863

State of Michigan Department of Treasury  
Attorney General  
Cadillac Place, 10th Floor  
3030 W. Grand Blvd, Ste 10-200  
Detroit, MI 48202-6030

Stuart-Lippman  
5447 East 5th Street, Suite 110  
Tucson, AZ 85711-2345

The Bank of New York Mellon  
c/o Ocwen Loan Servicing, LLC  
Attn: Bankruptcy Department  
P.O. Box 24605  
West Palm Beach, FL 33416-4605

U.S. Attorney  
attn: Civil Division  
INTERNAL REVENUE SERVICE  
211 W. Fort St., Ste. 2001  
Detroit, MI 48226-3220

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Russell Collection Agency, Inc.  
G3285 Van Slyke Road  
Flint, MI 48507

(d)Russell Collection Agency, Inc.  
P.O. Box 7009  
Flint, MI 48507-0009

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)ERISA Pension Plan Loan

(u)The Bank Of New York Mellon

End of Label Matrix	
Mailable recipients	43
Bypassed recipients	2
Total	45